

Tax Measures for International Financial Centres (IFC)
International financial transactions

Letter of credit	From: <div style="border: 1px solid black; padding: 2px; text-align: center;">yyyy/mm/dd</div> Specific taxation year or part thereof	To: <div style="border: 1px solid black; padding: 2px; text-align: center;">yyyy/mm/dd</div> Specific taxation year or part thereof	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> IFC qualification certificate number				
<p>A) <input type="checkbox"/> Check this box if the IFC has provided services related to the acceptance or issuance of a letter of credit.</p> <p>B) What type of activity did the IFC carry out?</p> <p style="margin-left: 20px;"><input type="checkbox"/> Acceptance of a letter of credit</p> <p style="margin-left: 20px;"><input type="checkbox"/> Issuance of a letter of credit</p> <p>C) Specify the sub-categories of international financial transactions carried out by the IFC among the following:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 50%; text-align: center; padding: 5px;">Acceptance of a letter of credit</th> <th style="width: 50%; text-align: center; padding: 5px;">Issuance of a letter of credit</th> </tr> </thead> <tbody> <tr> <td style="padding: 10px; vertical-align: top;"> <input type="checkbox"/> In respect of a transaction where at least one of the parties was not a resident of Canada </td> <td style="padding: 10px; vertical-align: top;"> <input type="checkbox"/> In respect of a transaction where at least one of the parties was not a resident of Canada </td> </tr> </tbody> </table>				Acceptance of a letter of credit	Issuance of a letter of credit	<input type="checkbox"/> In respect of a transaction where at least one of the parties was not a resident of Canada	<input type="checkbox"/> In respect of a transaction where at least one of the parties was not a resident of Canada
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